

BILL BREAKER MINIMUM INTERNAL CONTROL GUIDELINES

Bill Breaker machines will be located in the gaming area of the casino and will be maintained by the Slot Department. These machines will accept \$100, \$50, \$20 and \$10 bills in exchanged for \$5, \$10, and \$20 bills. The bill breaker machine will use a bill validator similar to a slot machine to accept the currency.

Each machine will hold two cassettes: one impressed with \$5 bills and one impressed with \$10 or \$20 dollar bills. Additional cassettes for each machine will be impressed and stored in the vault. These impressed cassettes will be included in the vault inventory. All cassettes and cash cans will be labeled to correspond with a designated machine. Once impressed, the vault auditor will secure each cassette with a security tag. All security tags will be maintained in the vault. The following information will be included on the tag:

1. Time and date the cassette was impressed.
2. Signature and employee number of the vault auditor who impressed the cassette.
3. Signature of the slot supervisor who witnessed the impressments.

Each Bill Breaker machine will have a dual lock system. One key will be used by security and the second key will be used by the slot supervisor to access the machine. These keys will be stored in a dual lock box. A key control log will contain the following information:

1. Key issued
2. Date and time issued
3. Printed name, signature and employee number of employee receiving the key
4. Printed name, signature and employee number of employee issuing the key
5. Reason for access to key
6. Date and time the key is returned

ACCESSING THE MACHINE

The Bill Breaker machine light will indicate when the cash can is full and the slot supervisor will then initiate the replenishment process. An access log will be maintained

in each Bill Breaker machine. The log will contain the date, time, and names of the slot supervisor and security officer that accessed the machine.

The slot supervisor, along with security, will sign out the keys to access the Bill Breaker machine and the bank bag used for transporting the cassettes and cash can and proceed to the vault and receive two impressed cassettes from the vault auditor. Surveillance will be notified and the cassettes will be placed in a bank bag and locked for transport to the Bill Breaker machine. The slot supervisor and security will then proceed to the Bill Breaker machine and open the dual lock. The machine access log will be completed with the required information. The empty cassettes will be removed and replaced with the full cassettes from the vault. The cash can will then be removed and replaced with an empty cash can, which is stored in the bottom of the machine. The full cash can and the empty cases will be placed in a bank bag and locked for transportation to the vault. The slot supervisor and security will transport the locked bank bag to the vault.

The vault auditor will sign out the key to access the cash can. This key will be stored in a dual lock box under the control of the cage/vault and security.

A key control log will contain the following:

1. Key issued
2. Date and time issued
3. Printed name, signature and employee number of the employee receiving the key
4. Printed name, signature and employee number of the employee issuing the key
5. Reason for access to key
6. Date and time the key is returned

The vault auditor will verify, in the presence of the slot supervisor, the Bill Breaker machine's cash can and cassettes equal the original impressed amount. The vault auditor and slot supervisor will complete a multi part Bill Breaker Exchange Form. The full cash can and any remaining currency in the two cassettes must equal the impressed amount received. Both the vault auditor and the slot supervisor will sign the exchange form. The original will be forwarded to Revenue Audit for reconciliation. The vault will retain the first copy and the second copy will be filed in the slot office.

The slot supervisor and security will bring the empty cash can to the Bill Breaker machine and store the empty can in the bottom of the machine. The slot supervisor and security will then return and sign in the keys to the Bill Breaker machine and bank bag. The vault auditor will return and sign in the cash can access key. The same employee who signed out the key will be the same employee to return the key.

The slot supervisor and cage/vault supervisor will document and investigate all variances. This documentation will be retained for five years.

MAINTENANCE

The slot technicians will make any minor repairs to the bill breaker machines. The manufacturer will be responsible for any major repair. An “Out of Order” sign will be posted on the machine when the machine is not operational. The cash can and cassettes will be removed from the machine and transported to the vault by the slot supervisor and security until the bill breaker is repaired.